Calculation of Fine for Late Campaign Treasurer's Report

DE Reference Guide 0013 (eff. 12/2014)

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What is a Filing Officer's Duties Regarding Fines?

- Notify immediately, as applicable, the candidate, chair of the political committee, the electioneering communication organization, or chair of the political party executive committee that the candidate, committee or organization has failed to file a campaign finance report by the applicable due date and that a fine is being assessed for each late day. (*See* Sections 106.07(8)(b), 106.0703(7)(b), and 106.29(3)(b), F.S.)
- Determine the late fine amount and notify the applicable person or entity.
  - The fine is due to the filing officer within 20 days after receipt of the notice of payment, unless an appeal is made to the Florida Elections Commission.
- Has no authority to waive the fine regardless of the reason – only the Florida Elections Commission has that authority.
- Must report to the Florida Elections Commission any repeated late filings, the failure to file a report after notice, and a failure to pay the fine.

How is the type of report, entity, and fine rate determined?

- **Candidate, political committee (PC), or electioneering communication organization (ECO)**
  - Reports due immediately preceding an election: $500 for each day late.
  - Termination reports: $50 for each day late (Only candidates file "termination" reports. PCs and ECOs file their final activity in the next regularly scheduled report after the PC/ECO notice of termination is filed with the filing officer).
  - All other reports: $50 for the first 3 days, $500 each day thereafter.
- **State executive committees and affiliated party committees**
  - Reports due immediately preceding an election: $10,000 for each day late.
  - All other reports: $1,000 for each day late.
- **County Executive Committees**
  - Reports due immediately preceding an election: $500 for each day late.
  - All other reports: $50 for each date late.

How is the number of "late" days calculated? (*See* DE 91-07 and examples on next page)

- The first late day ***begins*** on the day after the campaign treasurer's report is due.
- The number of days late includes ***weekends and holidays***.
- The last late day ***ends*** on (and includes) the earliest of the date:
  - The filing officer receives the report
  - The report is postmarked
  - A certificate shows mailed
  - An established courier company's receipt shows received, or
  - An electronic filing system shows received.

How is the fine calculated?

- **Step 1:** Calculate the fine based upon the Daily Method, i.e.,
  - Multiply the number of days late by the appropriate fine rate.
- **Step 2:** Calculate the fine based upon the Percentage Method, i.e.,
  - Review expenditures and contributions in the report in question.
  - Multiple the ***greater*** of the two by 25% (i.e., by .25).
- **Step 3:** Compare the fine amounts calculated using the Daily Method versus the Percentage Method.
- **Step 4:** The amount of the fine will be the ***lesser*** of the two calculated amounts.

EXAMPLES

- **#1 – Fine for Candidate – Report *not* due immediately preceding an election and not a termination report**
  - Report was 4 days late
  - Expenditures = $10,000; Contributions = $20,000
  - Calculation of fine using daily method – 3 days x $50 per day + 1 day at $500 per day = $650
  - Calculation of fine using percentage method - $20,000 x 25% = $5000
  - Fine to be imposed = $650

- **#2 – Fine for Candidate, Political Committee, Electioneering Communication Organization, or County Executive Committee - *Report due immediately preceding an election***
  - Report was 5 days late
  - Expenditures = $40,000; Contributions = $0
  - Calculation of fine using daily method – 5 days x $500 per day = $2,500
  - Calculation of fine using percentage method - $40,000 x 25% = $10,000
  - Fine to be imposed = $2,500

- **#3 – Fine for Candidate - Termination report**
  - Report was 5 days late
  - Expenditures = $10,000
  - Calculation of fine using daily method – 5 days x $50 per day = $250
  - Calculation of fine using percentage method - $10,000 x 25% = $2,500
  - Fine to be imposed = $250

- **#4 - Fine for County Executive Committee – Report *not* due immediately preceding an election**
  - Report was 2 days late
  - Expenditures = $10,000; Contributions = $12,000
  - Calculation of fine using daily method – 2 days x $50 per day = $100
  - Calculation of fine using percentage method - $12,000 x 25% = $3,000
  - Fine to be imposed = $100

- **#5 – Fine for Political Committee or Electioneering Communication Organization – Report *not* due immediately preceding an election**
  - Report was 10 days late
  - Expenditures = $10,000; Contributions = $12,000
  - Calculation of fine using daily method – 3 days x $50 per day + 7 days x $500 per day = $3,650
  - Calculation of fine using percentage method - $12,000 x 25% = $3,000
  - Fine to be imposed = $3,000